

**Illinois Department of Revenue
Regulations**

Title 86 Part 295 Section 295.101 Nature and Rate of the Tax

TITLE 86: REVENUE

**PART 295
HOME RULE MUNICIPAL USE TAX IMPOSED BY MUNICIPALITIES
HAVING 2,000,000 OR MORE INHABITANTS**

Section 295.101 Nature and Rate of the Tax

The corporate authorities of a home rule municipality may impose a tax upon the privilege of using, in such municipality, any item of tangible personal property which is purchased at retail from a retailer, and which is titled or registered at a location within the corporate limits of such home rule municipality with an agency of this State's government, at a rate which is an increment of 1/4% and based on the selling price of such tangible personal property, as selling price is defined in the Use Tax Act. (Section 8-11-6(a) of the Illinois Municipal Code (Ill. Rev. Stat. 1991, ch. 24, par. 8-11-6) (the Code)) If a municipality having 2,000,000 or more inhabitants imposes the tax authorized by subsection (a) from July 1, 1991 through June 30, 1993, then the tax shall be collected by the Illinois Department of Revenue when the property is purchased at retail from a retailer in the county in which the home rule municipality imposing the tax is located, and in all contiguous counties. (Section 8-11-6(c) of the Code)

SOURCE: Adopted at 16 Ill. Reg. 7691, effective May 4, 1992.